CLAIM AMENDMENTS

Claims 1-14 (canceled).

Claim 15 (withdrawn): A process of producing a lining structure, comprising the steps of:

(a) palletizing a polyethylene and a foaming agent to form a palletized raw material;

(b) extruding said palletized raw material to make a solid sheet;

(c) cross-linking said solid sheet by an electron-beam to form an irradiated matrix; and

(d) foaming said irradiated matrix into a sheet-like foaming cushion layer.

Claims 16-21 (canceled).

Claim 22 (withdrawn): The lining structure, as recited in claim 15, further comprising a step of integrally attaching a fabric lining layer to one side of said cushion layer.

Claim 23 (withdrawn): The lining structure, as recited in claim 22, further comprising a step of integrally attaching a sheet of cover layer to another side of said cushion layer.

Claims 24-32 (canceled).

Claim 33 (new): A shoe lining for footwear having an outer shell, comprising:

a plurality of interior linings which are cut into a boot shape and seamed together that stitching edges of said interior linings are thermoplastically sealed to form said shoe lining for fitting into said outer shell of a boot, wherein each of said interior linings consists of a sheet-like waterproof and air breathable foaming cushion layer, a lining layer integrally attached to one side of said foaming cushion layer, and a cover layer integrally attached to another side of said foaming cushion layer, wherein said foaming cushion layer is made of a composition of low density polyethylene, a predetermined

amount of azodicarbonamide as a foaming agent, pigment and additives including Zinc oxide and Zinc Stearate integrally mixing with said low density polyethylene and said foaming agent, wherein said foaming cushion layer is made by irradiation technology that polyolefin molecules are crosslinked by electron-beam irradiation and are foamed at normal atmosphere and high temperature to have water repellant and air breathable properties;

wherein said foaming cushion layer is made by said irradiation technology comprising the steps of:

(a) palletizing raw materials;

(b) extruding said palletized raw materials to make a solid sheet;

(c) cross-linking said solid sheet by an electron-beam to form an irradiated matrix; and

(d) foaming said irradiated matrix into said sheet-like foaming cushion layer.

Claim 34 (new): The shoe lining, as recited in claim 33, wherein a ratio of said polyethylene, said azodicarbonamide, said pigment and said additives is 100phr, 18phr, 0.1phr, 0.1phr, and 1.0phr.